

Article - Tax - Property

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§7–201.

(a) Except as otherwise provided in subsection (b) of this section, property owned by an individual or a religious group is not subject to property tax if the property is actually used exclusively to bury dead individuals.

(b) Property owned by a cemetery or mausoleum company is not subject to property tax, if:

- and
- (1) the property is actually used exclusively to bury dead individuals;
 - (2) the cemetery or mausoleum company:
 - (i) is not organized for profit; and
 - (ii) uses its funds only to maintain or improve the property.

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